

**Iowa Nonresident and Part-year Resident Credit**

Name(s) as shown on page 1 of the IA 1040

Phillip Lewis

Social Security Number

222 22 2222

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa

☐ ▲

You are a part-year resident of Iowa

☒ ▲Date moved into Iowa: _____
and/orDate moved out of Iowa: May 7, 2010

Your spouse is a nonresident of Iowa

☐ ▲

Your spouse is a part-year resident of Iowa

☐ ▲Date moved into Iowa: _____
and/or

Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident
- Attach this form and a copy of your federal return to your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

IOWA-SOURCE INCOME**B. SPOUSE**

Filing Status 3 Only

A. YOU OR JOINT

1. Wages, salaries, tips, etc.	1. _____ .00	44,932 .00
2. Taxable interest income	2. _____ .00	384 .00
3. Ordinary dividend income	3. _____ .00	_____ .00
4. Alimony received	4. _____ .00	_____ .00
5. Business income or (loss)	5. _____ .00	_____ .00
6. Capital gain or (loss)	6. _____ .00	_____ .00
7. Other gains or (losses)	7. _____ .00	_____ .00
8. Taxable IRA distributions	8. _____ .00	_____ .00
9. Taxable pensions and annuities	9. _____ .00	_____ .00
10. Rents, royalties, partnerships, estates, etc.	10. _____ .00	_____ .00
11. Farm income or (loss)	11. _____ .00	_____ .00
12. Unemployment compensation	12. _____ .00	_____ .00
13. Taxable Social Security benefits	13. _____ .00	_____ .00
14. Other income, gambling income, bonus depreciation/section 179 adjustment	14. _____ .00	_____ .00
15. GROSS INCOME. ADD lines 1-14.	15. _____ .00	▲ 45,316 .00
16. Payments to an IRA, Keogh, or SEP while an Iowa resident	16. _____ .00	_____ .00
17. Deduction for self-employment tax.....	17. _____ .00	_____ .00
18. Health insurance deduction	18. _____ .00	1,241 .00
19. Penalty on early withdrawal of savings	19. _____ .00	_____ .00
20. Alimony paid	20. _____ .00	_____ .00
21. Pension/retirement income exclusion	21. _____ .00	_____ .00
22. Moving expense deduction <i>into</i> Iowa only	22. _____ .00	_____ .00
23. Iowa capital gain deduction	23. _____ .00	_____ .00
24. Other adjustments	24. _____ .00	_____ .00
25. Total adjustments. ADD lines 16-24.	25. _____ .00	▲ 1,241 .00
26. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26. _____ .00	44,075 .00
27. All-source net income from line 26, IA 1040	27. _____ .00	59,671 .00
	100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28. _____ %	73.9 %
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.	29. _____ %	26.1 %
30. Iowa tax on total income from line 43, IA 1040	30. _____ .00	2,957 .00
31. Total credits from line 49, IA 1040	31. _____ .00	40 .00
32. Tax after credits. Subtract line 31 from line 30.	32. _____ .00	2,917 .00
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33. _____ .00	761 .00

ENTER THIS AMOUNT ON LINE 51 OF IA 1040